

**OPINION
49-182**

March 31, 1949 (OPINION)

TAXATION

RE: Mineral Rights

Re: Chapter 340 1947 Session Laws

Your letter of March 29, regarding the above law, has been received and referred to my desk.

There is no provision in this law for a division of the tax with reference to the question whether or not the reservation is all or a part of the mineral rights. This tax is not an ad valorem tax. It is a privilege tax and the tax is for the privilege of reserving undeveloped any share or the whole of the mineral rights, and it makes no difference how the mineral rights are divided.

Therefore, there is no right in this instance of a division of the tax as claimed by the party interested.

WALLACE E. WARNER

Attorney General